

Conduct Audit Workpaper Report

Client Name: Cust1

Audit No: CUST0001/AUD/2024-2025/00001Q3 - Statutory Audit

Workpaper Name:	Subsequent Events
Created By and Date:	Admin, 21/05/2025
Workpaper No:	CUST0001/AUD/2024-2025/00001Q3/WP001
Reviewed By and Date:	,
Type of Test:	
Status:	WIP
Exceeded Materiality:	NA
Auditor Hours Spent:	2
Notes/Steps:	To understand the subsequent events that could have an impact on the financial statements for the period ended March 31, 2025. The purpose of this work paper is to document the procedures adopted in checking for subsequent events as per Standard on Auditing (SA) 560 issued by ICAI, document key observations, if any and, form conclusions as to the adjusting or non-adjusting nature of the event in order to conclude that if any event needs to be adjusted or disclosed in the financial statements ended 31st March, 2025.
Deviations/Exceptions Noted:	The procedures planned in respect to check the above are listed down below: 1. Examine the minutes of meetings of Board and members. 2. Enquire whether there are new litigations, acquisition of new assets, etc. 3. Obtain written representations that all events occurring subsequent to the period end which need adjustment or disclosure have been adjusted or disclosed.
Critical Audit Matter(CAM):	Nil
Conclusion:	On the basis of audit procedure, we found out that nothing adverse was observed for auditors to write any significant observation.
Attachments:	0